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NOTIFICATION

No. 6953/LA4/79. *Dated, Trivandrum,* 1*st October* 1979.

The Kerala General Sales Tax (Amendment) Bill, 1979 together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

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33/3655/B.

Fifth Kerala Legislative Assembly

Bill No. 132

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 1979

A

BILL

Further to amend the Kerala General Sales Tax Act, 1963

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Thirtieth Year of the Republic of India as follows:—

1. *Short title and commencement*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1979.

(2) It shall come into force at once.

2. *Amendment of section 2.*—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in clause (vii), the words "of a business nature" shall be omitted.

3. *Amendment of section 5.*—In section 5 of the principal Act, in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the goods sold are capable of being used as component part of any of the goods mentioned in the First Schedule.".

4. *Amendment of section 10.*—In section 10 of the principal Act, in sub-section (1), after the words "make an exemption or reduction in rate", the words "either prospectively or retrospectively" shall be inserted.

5. *Amendment of section 14.*—In section 14 of the principal Act, for sub-section (2), the following subsection shall be substituted, namely:—

"(2) If the prescribed authority after making such enquiries as it may consider necessary is satisfied—

(a) that the application is in order;

(b) that the particulars furnished therein are correct; and

(c) that the security, if any, required to be furnished under subsection (2A) has been furnished, it shall register the applicant and issue to him a certificate in the prescribed form.".

6. *Amendment of section 17.*—In section 17 of the principal Act, in sub-section (4), in the second proviso, after the words "penalty has been imposed", the words and figures "or from whom a sum of money has been accepted under section 47" shall be inserted.

7. *Amendment of section 18.*—In section 18 of the principal Act, after subsection (2), the following subsection shall be inserted, namely:—

"(2A) Notwithstanding anything to the contrary contained in sub-section (2), the assessing authority shall accept the return submitted by any dealer whose total turnover as assessed under subsection (2) according to the latest completed assessment does not exceed one lakh rupees and determine the amount of tax payable by the dealer on the basis of such return:

Provided that the provisions of this subsection shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees, but less than five hundred rupees;

(c) ten per cent, if the tax so assessed is not less than five hundred rupees:

Provided further that the provisions of this subsection shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed or from whom a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been submitted.".

8. *Amendment of section 23.*—In section 23 of the principal Act, after subsection (3), the following subsections shall be inserted, namely:—

"(4) Where as a result of any order in appeal or revision or any rectification under section 43, any dealer or other person is not liable to pay the tax assessed or any other amount, the levy of penal interest for the non-payment of such tax or other amount shall be cancelled and if any amount of such penal interest has been collected, it shall be refunded to the dealer or other person, as the case may be,

(5) Where as a result of any appeal or revision or any rectification under section 43, any tax assessed or any other amount due from any dealer or other person has been reduced, the penal interest levied for the non-payment of such tax or other amount shall be proportionately reduced and if any amount of penal interest in excess of such reduced penal interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.

(6) The provisions of subsection (4) and (5) shall, so far as may be, apply, in respect of penal interest levied for the nonpayment of tax provisionally assessed which has been reduced in part or in full as a result of final assessment.".

9. *Substitution of Section 46A.*—For section 46A of the principal Act, the following section shall be substituted, namely:—

"46A. *Penalty for illegal collection of tax.*—(1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22, he shall be liable to pay penalty not exceeding five thousand rupees and any sum collected by the person by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22 shall be liable to be forfeited to the Government by an order issued by the assessing authority after giving such person an opportunity to show cause why such penalty or forfeiture shall not be ordered:

Provided that no penalty or forfeiture shall be ordered under this subsection if the assessing authority is satisfied that the sum so collected has been returned to the person from whom it was collected.

(2) Where any sum is forfeited to the Government under subsection (1), any person from whom the amount was collected in contravention of the provisions of subsection (2) or subsection (3) of section 22 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section.".

10. *Amendment of First Schedule.*—For the First Schedule to the principal Act, the following schedule shall be substituted namely:—

"THE FIRST SCHEDULE

[Goods in respect of which single point tax is leviable under sub-section (1) or subsection (2) of section 5]

Sl. No.	*Description of goods*	*Point of levy*	*Rate of Tax*
(1)	(2)	(3)	(4)
	Meat and meat preparations		
1	Meat kept in cold storage, chilled or frozen and dried or smoked.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
2	Meat and preparations of meat and meat offals sold in air-tight containers.	do.	10

(1)	(2)	(3)	(4)
	Dairy products		
3	Milk products, including milk powder, baby food, ghee, cheese, butter.	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
	Fish and fish preparations.		
4	(i) Prawns, crustaceans, molluscs, frogs and frog legs, not falling under item (ii) below.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5
	(ii) Prawns, crustaceans, molluscs, frogs and frog legs, canned or tinned or frozen or otherwise processed.	do.	5
5	Fish and fish preparations sold in air-tight containers.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	10
6	Foods, including preparations of birds eggs, animal blood, prawns, crustaceans and molluscs, sold in air-tight containers.	do.	10
	Cereals and cereal preparations.		
7	Rice products and wheat products.	do.	4
	Explanation: "Rice products" means parched, puffed or beaten rice and "wheat products" means maida, atta, suji, rava, resultant atta and bran.		
8	Biscuits sold under brand names (Patented)	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	10
9	Biscuits not specified in item 8 and bakery products excluding bread.	do.	5
10	Pulses other than those coming under declared goods.	do.	4
	Fruits and vegetables.		
11	Cashewnut with shell.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5

(1)	(2)	(3)	(4)
12	Cashew kernal.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
13	Coconuts (other than those coming under declared goods)	At the point of last purchase in the State by a dealer in the State who is liable to tax under Section 5.	5
14	Tamarind.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
15	Fruits, vegetables, roots tubers, cereals, flour and starch, preserved or prepared and sold in air-tight containers.	do.	10
16	Tapioca.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	2

Provided that a dealer shall not be liable to pay tax under this Act in respect of tapioca, if his turnover of the purchase of tapioca within the State is less than thirty-five thousand rupees and such tapioca is sold for domestic consumption and for use as food materials.

Provided further that an authorised retail distributor appointed under the Kerala Rationing Order, 1966, shall not be liable to pay tax under this Act in respect of tapioca sold to ration card holders, whatever be his turnover.

(1)	(2)	(3)	(4)
17	Sugarcane.	At the point of last purchase in State by a dealer who is liable to tax under Section 5.	5
18	Chicory.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
	Sugar preparations.		
19	Jaggery other than palmgur.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	8
20	Confectionery including toffees and chocolates.	do.	10

(1)	(2)	(3)	(4)
	Coffee, tea, spices and manufactures thereof.		
21	Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted) coffee powder, but not including coffee drink.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
22	Green Tea leaves and manufactured tea.	do.	5
	Explanation:—Where a tax has been levied in respect of manufactured tea, the tax if any, levied and collected in respect of green tea leaves from which such manufactured tea is produced shall be refunded.		
23	(i) Garbled pepper (ii) Ungarbled pepper	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6
24	Cardamom.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
25	Green and dried ginger.	At the point of last purchase in the State by a dealer who is liable to tax under Section.	6
	Explanation:—Where a tax has been levied in respect of dried ginger, the tax, if any, levied and collected in respect of the green ginger from which such dried ginger is produced shall be refunded.		
26	Turmeric	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
27	Spices (including chillies and corriander seed) not taking under any other Acts in this schedule.	do.	8
28	Kacholam.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6

(1)	(2)	(3)	(4)
	Feeding stuff for animals		
29	Coconut oil cake.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
30	Cattle feed (including gingelly oil cake, groundnut oil cake and rice bran) and poultry feeds.	do.	5
31	Neem cake.	do.	5
	Beverages		
32	Ice.	do.	5
33	Non-alcoholic drinks, sqashes, sauces and beverages, bottled or canned and sold under brand name.	do.	10
34	Aerated waters, non-alcoholic drinks and squashes, sauces and beverages, bottled or canned not falling under item 33.	do.	5
35	Foreign liquor.	do.	50
36	Liquor other than Foreign liquor arrack and toddy.	do.	40

Explanation:—(1) "Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, bear, cider, cocoa-brandy, arrack, and all other distilled or spiritous or fermented beverages brought into or produeed or manufactured in the State.

(2) "Foreign liquor" means any liquor manufactured in any Country other than in India and brought to India.

(1)	(2)	(3)	(4)
37	Vinegar.	do.	8
	Rubber		
38	Rubber excluding Synthetic Rubber.	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	5

(1)	(2)	(3)	(4)
39	Rubber products other than those specifically mentioned in this Schedule.	At the point of first sale in the state by a dealer who is liable to tax under Section. 5.	10
40	Synthetic rubber and its products and mixure of rubber and synthetic rubber and its products.	do.	12
	Textile Fibres		
41	Sewing thread, twisted yarn and such other yarn or thread not coming under declared goods and not mentioned elsewhere in this Schedule.	do.	3
42	Artificial silk yarn and staple fibre yarn.	do.	2
43	Synthetic Polyster fibre.	do.	2
44	Alce yarn and its products.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	2
	Iron and steel articles not falling under any other Acts in the Schedule		
45	Iron and steel articles not mentioned elsewhere in thi· Schedule or the Second Schedule.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	6
46	G. I. Pipes and Cast Iron Pipe.	do.	4
	Crude animal and vegetable materials not falling under any other Acts in this Schedule		
47	Arecanut.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6
48	Nuxvomica	do.	6

(1)	(2)	(3)	(4)
49	Beedi leaves	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
	Petroleum & Petroleum Products :		
50	Motor Spirit other than Petrol and Aviation gasoline	At the point of sale in the State by any Oil Company liable to tax under section 5, except where the sale is by any Oil Company to another Oil Company	20
51	Petrol other than Naphtha	do.	15
52	Aviation gasolioe	do.	12
53	Aviation turbine fuel	do.	8
54	Naphtha	do.	5
55	Kerosene	do.	4
56	Furnace Oil	do.	5
	Explanation.—For the purposes of Sl. Nos. 49 to 55 above, "Oil C mpany" means Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Caltex Oil Refining (India) Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burmah Petroleum Company Ltd., and includes such other Company as the Government may from time to time, by notification in the Gazette, specify in this behalf.		
57	Lubricating Oils, Creases, break fluid, transformer oil and other quenching oils	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
	Gas natural and Manufactured :		
58	Liquified Petroleum gas	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
59	Industrial gas such as Oxygen, acetylene, nitrogen and Carbon dioxide	do.	7

(1)	(2)	(3)	(4)
Fixed Vegetable Oil and Fats :			
60	Cocoanut Oil	At the point of first sale in the State by a dealer who is liable to tax under section 5.	5
61	All edible oils including refined or hydrogenated oil and margarene, except cocoanut oil	do.	8
Chemical elements and Compounds			
62	Menthol	do.	6
63	Glycerene	do.	6
64	Camphor	do.	6
65	All acids	do.	6
66	Titanium dioxide	do.	10
67	Caustic soda and Caustic Potash	do.	8
68	Soda ash	do.	8
69	Sodium Sulphate	do.	8
70	Sodium Silicate	do.	8
71	Chemicals not elsewhere specified in this Schedule	do.	8
Dyeing, tanning and colouring materials			
72	Paints, colours, lacquers, varnishes, pigments, polishes, indigo, enamel, Putty, bale oil, white oil, turpentine oil, thinners, emrers and paint brushes	do.	7
73	Dye Staff	do.	7
Medicinal and Pharmaceutical Products:			
74	Allopathic medicines	do.	6
75	Other medicines and drugs including Ayurvedic, Homeopathic, Sidha and Unani preparations.	do.	6
Essential Oils and perfume materials:			
76	Lemongrass Oil	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	6
77	Laurel Oil	do.	5

(1)	(2)	(3)	(4)
78	Tooth powder and tooth paste	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
79	Talcum powder, other perfumeries and cosmetics not falling under any other item in this Schedule.	do.	10
80	Soap	do.	5
81	Detergent powders, flakes, and liquid and laundry brightners.	do.	8
82	Denatured spirit	do.	8
	Fertilisers manufactured:		
83	(i) Ammonium Sulphate (ii) Ammonium Sulphate Nitrate (iii) Urea (iv) Ammonium Chloride (v) Sodium Nitrate (vi) Calcium Ammonium Nitrate (vii) Super Phosphate Single (viii) Super Phosphate Triple (ix) Kotka Phosphate (x) Dicelcium Phosphate (xi) Pottasium Chloride (Muriate of Pottash) (xii) Sulphate of Potashphate (xiii) Mono Ammonium Phosphate (xiv) Di Ammonium Phosphate (xv) Ammonium Phosphate Sulphate of any description (xvi) Nitro Phosphate of any description (xvii) N. P. K. Complex of various grades. (xviii) Bone meal (xix) Urea Ammonium Phosphate (xx) Fused Calcium Magnesium Phosphate (xxi) Rock Phosphate	At the point of first sale in the State by a dealer who is liable to tax under section 5.	2

(1)	(2)	(3)	(4)
	(xxii) Chillion Nitrate		
	(xxiii) Delomits		
	(xxiv) Ultraphos		
	(xxv) Mazoon Phosphate		
	(xxvi) Calcium Carbonate		
	(xxvii) Any mixture of one or more of the articles mentioned in item (i) to (xxvi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax.)		
	Explosives and Pyrotechnic products		
84	Fire works including coloured matches	At the point of first sale in the State by a dealer who is liable to tax under section 5	12
	Plastic materials, etc.		
85	Cellophane	do.	6
	Chemical Materials and Products not falling under any other item in the Schedule		
86	Pesticides and Plant protection Chemicals	do.	4
	Leather. Leather manufacture		
87	All kinds of suit cases, brief cases and vanity bags when sold at a price of Rs. 50 and above	do.	10
88	Leather goods of all kinds not specified in item No. 86 above (Other than hand-made foot wear when sold at a price not exceeding Rs. 5)	do.	7

(1)	(2)	(3)	(4)
	Rubber Manufacture not falling under any other item in this Schedule		
89	Tyres and tubes for motor vehicles including trucks and buses	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
90	Tyres and tubes for motor cycles, Motor-Scooters mopeds and motorettes	do.	15
91	Tyres and tubes for cycles and tandom cycles.	do.	6
92	Foamed rubber sheets, Cushions, Pillows and other articles of foamed rubber	do.	15
	Wood and Cork Manufactures		
93	Splints and Veneers	do.	4
94	Plywood, Veneer plywood and hard boards	do.	7
95	Tea Chests	do.	6
	Explanation : --The planks and pannals which form the chest when assembled, will come under tea chests for the purpose of this entry.		
	Paper, Paper board and manufacture thereof		
96	Paper (other than news print) Card boards and their products	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
	Textile yarn, Fabrics and related articles		
97	Coconut fibre, coir, yarn, coir products, bonded fibre fabrics of coir and rubberised coir products	At the point of last purchase in the State by a dealer who is liable to tax under section 5	2
98	Bonded fibre fabrics other than those made of coir	At the point of first sale in the State by a dealer who is liable to tax under section 5	10

(1)	(2)	(3)	(4)
99	Silk fabrics, that is to say all varieties of fabrics manufactured either wholly or partly from silk including embroidary in piece, in strips or in motifs, but not including such fabrics on which duty of excise is leviable under subsection (i) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
	Non metalic mineral manufactures not falling under any other item in this Schedule		
100	Cement	do.	8
101	Asbestos sheets and products	do.	10
102	Bricks and tiles (Kilnburnt)	do.	5
103	Glassed tiles, Mosaic tiles, marble tiles, marble slabs and chips	do.	15
104	Spectacles, glasses, goggles, rough blanks, lenses, framed attachment parts and accessories thereof	do.	7
105	Mirrors	do.	10
106	China-ware and porcelain-ware	do.	10
107	Clay products	do.	4
108	Bangles, excluding those made of gold, silver and other metals	do.	5
109	Glass ware	do.	10
110	Precious stones, namely, diamonds, emeralds, rubies, real pearls and saphires, synthetic or artificial precious stones and pearls, artificial or cultured	do.	5
111	Water supply and sanitary equipments and fittings	do.	8
112	Water meters and parts and accessories thereof	do.	8

(1)	(2)	(3)	(4)
	Non-ferrous metals		
113	Aluminium, aluminium alloys and all articles made of aluminium or/and aluminium alloys	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	8
114	Tin including tin sheets and tin plates	do.	8
	Manufacture of metals not falling under any other item in this schedule		
115	Stainless steel products	do.	7
116	Pressure cooker	do.	9
117	Welding rods and arc carbon	do.	9
118	Trunks, iron or steel	do.	9
119	All metallic products other than those specified elsewhere in this schedule or the second schedule	do.	8
	Machinery other than electric		
120	Internal cumbustion engine	do.	8
121	Rolling bearing, that is to say, ball or roller bearing (all kinds)	do.	8
122	Agricultural machinery and implements, not falling under any other item in this Schedule, other than hand made	do.	8
123	All varieties of tractors, power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof	do.	10
124	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof	do.	15
125	Sewing machines and spare parts and accessories thereof	do.	6
126	Refrigerators, Water Coolers and air conditioning plants and machines and component parts thereof	do.	15
127	Centrifugal pumps—Electrically operated or engine operated	do.	9

(1)	(2)	(3).	(4)
	Electrical machinery apparatus and appliances		
128	All Electrical goods (other than those specifically mentioned in this Schedule) instruments, apparatus appliances and all such articles the use of which cannot be had except with the application of electrical energy, including ele. .ical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts.	At the point of first sale in the State by a dealer who is laible to tax under Section 5.	10
129	Television sets and parts and accessories thereof.	do.	15
130	Telecommunication apparatus, not falling under any other item in this Schedule.	do.	15
131	Wireless reception instruments and apparatus, radio and transisters not falling under item 132, Radio Gramaphones, Electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.	do.	15
132	Radios and Transistors costing not more than Rs. 150 and spare parts and accessories thereof.	do.	12
133	Dictaphone and similar apparatus for recording sound and spare parts thereof.	do.	15
134	Batteries other than dry cells.	do.	13
135	Dry Cell.	do.	7
	Transport Equipments		
136	Motor vehicles, Motor vessels, Motor engines, Chassis of motor vehicles, trailors, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines and spare parts and accessories thereof.	do.	15

(1)	(2)	(3)	(4)
137	Motor Cycles and Motor Cycle combinations, motor scooters, mopeds and motorettes and spare parts and accessories thereof.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	15
138	Boat (Cances, Wooden launches)	do.	6
139	Machinery and transport equipments (Other than those specifically mentioned in the Schedule)	do.	8
140	Bicycles, tandam cycles and cycle combinations and accessories and parts thercof.	do.	6
	Furniture		
141	Upholstered furniture, sofa sets dressing tables and furniture of all types made of timber, rattan or bamboo.	do.	7
142	Upholstered furniture supported on Steel frames.	do.	12
143	Safes, almirahs and furniture made of iron or steel.	do.	12
	Clothing		
144	Readymade garments.	do.	6
145	Hosiery goods.	do.	3
146	Watch Strap made of leather or any other material.	do.	10
147	Footwear of all kinds (except leather footwear)	do.	7
	Professional, scientific and controlling instruments photographic and optical goods.		
148	Binoculars, telescopes and opera glasses.	do.	15
149	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.	do.	15

(1)	(2)	(3)	(4)
150	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	15
151	Sound transmitting equipments including telephones and loud speakers and spare parts thereof.	do.	15
	Miscellaneous Manufactured articles		
152	Clocks, timepieces and watches and parts thereof.	do.	12
153	Gramaphones and component parts thereof and records.	do.	15
154	Plastics and articles made of plastics.	do.	8
155	All arms including rifles, revolvers, pistols and ammunitions for the same	do.	20
156	Sports goods.	do.	5
157	Pens, pencils and fountain pens.	do.	5
158	Ink, other than printing ink.	do.	5
159	Bullion and specie.	do.	2
160	Jewellery of gold, silver and platinum group metals.	do.	2
	Explanation.—Where a tax has been levied in respect of bullion and specie, the tax leviable on jewellery of gold, silver and platinum group metals produced out of such bullion and specie shall be reduced by the amount of tax levied on such bullion and specie.		
161	Matches	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	3
162	Cigarette cases and lighters.	do.	15
163	Umbrella	do.	5
164	Rain coat	do.	8
165	Vacuum flask and other vacuum vessels and parts thereof.	do.	10
166	P. V. C. Pipes, Alkathene pipes Polythene pipes, pipes made of synthetic materials.	do.	8
167	All kinds of laminated sheets and thermocol.	do.	15
168	Candle	do.	4"

STATEMENT OF OBJECTS AND REASONS

The working of the Kerala General Sales Tax Act, 1963, has revealed that there are certain anomalies which require rectification. It is proposed to rectify those anomalies for enabling the smooth and efficient working of the Act. It is also proposed to bring more items of goods under single point scheme of taxation as recommended by the Gulati Committee.

2. The Bill seeks to amend the Act for the above purposes.

3. The notes on clauses explain the scope of the Bill in detail.

FINANCIAL MEMORANDUM

Subsections (4), (5) and (6) of section 23 of the Act sought to be inserted by clause 8 of the Bill *interalia* provide for the refund of the penal interest collected in cases where the tax or other amount due under the Act is reduced or cancelled in appeal or revision or in proceedings for rectification under section 43 or in proceedings for final assessment. Subsection (2) of section 46 A sought to be substituted by clause 9 of the Bill provides for the reimbursement of the amount forfeited to the Government under subsection (1) of that section, when the person from whom the amount was collected in contravention of subsection (2) or (3) applies for the same. The Bill, if enacted and brought into operation, would therefore involve expenditure from the Consolidated Fund of the State by way of refund under subsections (4), (5) and (6) of section 23 and reimbursement under subsection (2) of section 46 A of the Act. The probable expenditure on account of the refund of penal interest or reimbursement of forfeited amount under section 46 A cannot now be estimated.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Subsection (2) of section 14 proposed to be substituted by clause 5 of the Bill empowers the Government to prescribe the form of certificate to be issued to the applicant by the prescribed authority. Subsection (2) of the new section 46 A proposed to be substituted by clause 9 of the Bill

empowers the Government to prescribe the manner in which the sums forfeited to the Government shall be reimbursed to the person who applies for the refund of the amount collected form him in contravention of the provisions of subsection (2) or subsection (3) of section 22.

2. The matters in respect of which rules may be made are matters of an administrative nature. Further the rules after they are made are subject to scrutiny of the Legislative Assembly. The delegation of legislative power is therefore of a normal character.

S. VARADARAJAN NAIR.

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KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Home (E) Department

NOTIFICATION

No. G. O. Rt. 1804/79/Home. *Dated, Trivandrum, 28th September* 1979.

S. R. O. No. 1128/79.—Under Clause(s) of Section 2 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) and in supersession of G. O. (Rt) No. 340/78/Home dated the 18th February 1978 published as S. R. O. No. 184/78 in the Kerala Gazette No. 9 dated the 28th February 1978 and in modification of G. O. (Ms) No. 31/78/Home dated the 31st March, 1978 published as S. R. O. No. 323/78 in the Kerala Gazette No. 15 dated the 11th April, 1978 in so far it relates to the area of jurisdiction of Kaduthuruthy Police Station the Government of Kerala hereby declare that building No. 200-A in Ward No. I of Kaduthuruthy Panchayat in Sy. No. 943/9 in Kaduthuruthy Kara in Kaduthuruthy Village, Vaikom Taluk shall be a Police Station known as 'Kaduthuruthy Police Station' with jurisdiction over the local areas specified under Column (4) of the Schedule below:—

33/3659/MC.

SCHEDULE

Name of Police Station	*Taluk*	*Village*	*Local areas of jurisdiction Karas/Desom*
(1)	(2)	(3)	(4)
Kaduthuruthy	Vaikom	Kaduthuruthy	1. Kaduthuruthy 2. Palakara 3. Parambram 4. Eravimangalam 5. Valachira 6. Maduraveli 7. Kapikad 8. Ayamkudy 9. Ezhumanthuruthu 10. Puthusseri 11. Erumathuruthu 12. Vellasseri 13. Mannar 14. Kulasekharapuram
		Kallara	1. Mundar 2. Perumthurathu 3. Kallara
		Manjoor	1. Memuri 2. Eravimangalam 3. Omalloor 4. Manjoor 5. Kothanalloor
		Neezhoor	1. Kanjirathanam 2. Marangoli 3. Neezhoor 4. Pazhoothuruthu 5. Thiruvampady 6. Kattampakku
		Mulakkulam	Poozhikol

This notification shall come into force on and with effect from 1-10-1979.

By order of the Governor,

C. K. K. PANICKER,

Additional Secretary.

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport).

A new building for accommodating Kaduthuruthy Police Station has been completed and hence the Police Station has to be shifted to the new building.

This notification is being issued with a view to achieve the above objective.

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GOVERNMENT OF KERALA

Water and Transport (Transport-B) Department

NOTIFICATION

No. 6583/TB3/78/W&T. *Dated, Trivandrum, 1st October,* 1979.

S. R. O. No. 1127/79.—Whereas a reciprocal agreement has already been entered into in respect of inter-State routes as per Notification No. 36951/TB3/74/PW dated 30th June, 1976 and published as S. R. O. No. 699/76 in the Kerala Gazette Extraordinary No. 393 dated the 30th June, 1976;

And whereas the Government of Tamil Nadu and Government of Kerala have agreed to enter into a supplementary agreement under section 63 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) for the purpose of operation of stage carriages on certain new inter-State routes and for operation of additional services on certain existing inter-State routes by the operators of both the States;

Now, therefore, in exercise of the powers conferred by sub-section (3B) of section 63 of the Motor Vehicles Act, 1939 (Central Act IV of 1939), and in supplementation to the previous reciprocal agreement in the matter mentioned above the Government of Kerala hereby publish the following Agreement entered into between the Government of Kerala and Government of Tamil Nadu, the same having been previously published as required by sub-section (3A) of section 63 of the said Act.

By order of the Governor,

P. SHANKARAN NAIR,
Additional Secretary to Government.

3/3658/MG.

Supplementary Inter-State Agreement No. 1

This agreement is made this the first day of October, one thousand nine hundred and seventy nine (1979) between the Governor of Tamil Nadu (hereinafter called "The Government of Tamil Nadu" which expression shall, where the context so admits, include his successors in office) on the one part and the Governor of Kerala (hereinafter called "the Government of Kerala", which expression shall, where the context so admits, include his successors in office) on the other part.

1. *Stage carriages.*—Subject to the conditions of the existing agreements the stage carriage services to be operated by Tamil Nadu operators and Kerala operators in supplementation of the existing services on the inter-State routes between the States of Tamil Nadu and Kerala shall be as shown in the Appendices 'A' and 'B', respectively. The existing services of one bus with 6 single trips operated by the Tamil Nadu operators on the route Nagercoil-Trivandrum via. Monday Market shall be discontinued. Temporary Permits may also be issued pending finalisation of this agreement on single point tax.

2. *Public Carriers.*—(a) Subject to the other conditions of the existing agreements, the total number of permits (other than temporary permits issued under section 62 of the Motor Vehicles Act, 1939) for public carrier goods vehicles for operation on inter-State routes between Tamil Nadu and Kerala, on single point tax shall be fixed as 2800 and number of such permits issued in each State shall not exceed 1400.

(b) The quota of such public carrier permits of each State to be countersigned by the other State, in accordance with the proviso to sub-section (3) of section 63 of the Motor Vehicles Act, 1939, shall be 1400, the position being reviewed when the number of permits in one State reaches 1375.

Explanatory Note

Inter-State Road Transport between the States of Kerala and Tamil Nadu is regulated by the inter-State Reciprocal Agreement executed by both States with effect from 1-7-1976. As per clause VIII of the agreement any clause in that agreement or its appendix may be amended or a new one added to it at any stage only after mutual agreement between the two State Governments. Both these State Governments felt the necessity for operating of new routes, extension of existing routes and operation of additional services. Accordingly both the State Governments have agreed to execute a supplementary agreement for the above purpose. Hence this notification.

APPENDIX—A

To be operated by Tamilnadu Operators

Sl. No.	*Name of route*	*Route length in Kerala*	*No. of existing buses*	*No. of existing trips*	*No. of additional buses*	*No. of additional trips*	*Total km. in Kerala*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.	**Variation of Intra-State Routes as Inter-State Routes**						
1	Kakkanalla to Sultan Battery	14	..	..	1	4	56
2	Nillakotta-Sultan Battery	14	..	..	1	4	56
3	Coimbatore-Adivaram to Siruvani Dam site	7	..	..	1	4	28
II.	**New Routes**						
1	Madurai-Guruvayoor via. Sembattry, Palani, Pollachi, Palghat and Shoranur	101	..	..	1	2	202
2	Palghat-Pollachi via. Para, Kozhinjampara	33.4	..	..	1	6	200.4
3	Palghat-Pollachi via. Erattukulam, Kozhinjampara	45.0	..	..	1	6	270
4	Palghat-Pollachi via. Chittur, Kozhinjampara	45.0	..	..	1	6	270

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
III.	**Additional Services in the Existing Routes**						
1	Ootty-Calicut via Nilambur	105	2	2	..	2	210
2	Ootty-Calicut via. Meppady	97	2	2	..	2	194
3	Colachel-Trivandrum via. Azhakia-mandapam	33	1	4	..	2	66
4	Colachel-Trivandrum via. Karingal	33	1	4	..	2	66
5	Thengapattanam-Trivandrum	33	1	4	..	4	132
6	Kollengode-Trivandrum	32	1	6	..	2	64
7	Pechipara-Trivandrum	33	1	2	..	4	132
8	Thiruparappu-Trivandrum	33	1	4	..	2	66
9	Coimbatore-Trichur	96	1	2	..	2	192
10	Kanyakumari-Kovalam via Nager-coil-Balaramapuram-Trivandrum	46	1	2	..	2	92
11	Madras-Trivandrum	32	2	2	2	2	64
12	Coimbatore-Palghat	26.2	9	64	..	8	209.6
13	Bodinayakannur-Nedumgandam	46	1	2	1	2	92

APPENDIX—B

To be operated by Kerala Operators

Sl. No.	Name of route	Route length in Tamilnadu	No. of existing buses	No. of existing trips	No. of additional buses	No. of additional trips	Total Km. in Tamilnadu
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.	**New Routes**						
1	Kottarakara-Achankoil via. Shencottah	28	..	..	1	2	56
2	Trichur-Mysore via. Gudalur	37.4	..	..	1	2	74.8
II.	**Additional Services on the Existing Routes**						
1	Trivandrum-Colachal via. Azhakiamandapam	30	2	8	..	4	120
2	Trivandrum-Colachal via. Karungal	26	1	4	..	2	52
3	Trivandrum-Thengapattanam, via. Kaliyikavila & Kuzhithura	28 18	2	8	..	8	144
4	Trivandrum-Arumana via Kaliyikavila and Kuzhithura	14	2	8	..	4	56
5	Trivandrum-Thirupparappu, via. Kaliyikavila and Kulasekharam	24	1	4	..	2	48
6	Trivandrum-Pechipara via. Kormali, Kuzhithura, Thiruvattar and Kulasekharam	28	1	4	..	8	224

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7	Kozhikode-Ootty via Meppady	88	2	2	..	2	176
8	Kozhikode-Ootty via. Nilambur	67	2	2	..	2	134
9	Trichur-Coimbatore via Velanthavalam	28	1	2	..	2	56
10	Kovalam-Kanyakumari via Trivandrum	55	1	2	..	2	110
11	Palghat-Coimbatore	22.8	10	64	..	8	182.4
12	Guruvayoor-Palani	86	1	2	1	2	172
13	Trivandrum-Nagercoil via. Monday Market	41	1	6	1	6	246
14	Palghat-Pollachi via Para & Kozhinjampara	15.6	2	10	1	6	93.6
15	Palghat-Pollachi via. Erattukulam and Kozhinjampara	15.6	1	5	1	6	93.6
16	Palghat-Pollachi via. Chittur and Kozhinjampara	15.6	2	10	1	6	93.6

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